

# 1997 MICHIGAN College Tuition and Fees Credit

Issued under P.A. 7 of 1995. Filing is voluntary.


## Schedule CT

▶ <b>1.</b> Filer's First Name, Middle Initial and Last Name	▶ <b>2.</b> Filer's Social Security Number
If a Joint Return, Spouse's First Name, Middle Initial and Last Name	<b>3.</b> Spouse's Social Security Number
Office Use	

**Limitations** To be eligible to claim the credit you must be a permanent Michigan resident and your adjusted gross income must be \$200,000 or less.

4. Adjusted gross income from your MI-1040, line 10..... ▶ **4.** .....00

**5. Credit Amount** (Complete all columns and round all amounts to the nearest dollar.)

Col. A Student Name	Col. B Student Social Security Number	Col. C Name of Michigan College or University Attended	Col. D College or University Code Number	Col. E Amount of Undergraduate Tuition and Fees Paid	Col. F Multiply Each Amount in Col. E by 4% (.04)	Col. G Credit Amount (Amount in Col. F or \$250 Maximum Per Student)
<b>a</b>	▶		▶	▶		
<b>b</b>	▶		▶	▶		
<b>c</b>	▶		▶	▶		
<b>d</b>	▶		▶	▶		
<b>e</b> Total Credit Amount	Carry this amount to your MI-1040, line 23. (Cannot exceed \$250 per student.) 			▶ <b>5.</b> \$ .....00		

6. Is someone else contributing to undergraduate tuition and fees for the student(s) listed above? If "yes," enter the requested information on line 7. ▶ **6.** ☐ YES ☐ NO

7. Enter the information below if someone else is contributing to undergraduate tuition and fees for the student(s) listed on line 5. Continue using the same "a" through "d" references.

Column A Student Identification From Line 5 Above	Column B Name and Address of Contributor
<b>a</b>	
<b>b</b>	
<b>c</b>	
<b>d</b>	

*I declare, under penalty of perjury, that the information in this claim and attachments is true and complete to the best of my knowledge.*

☐ I authorize Treasury to discuss my claim and attachments with my preparer.

☐ Do not discuss my claim with my preparer.

Filer's Signature

Date

Spouse's Signature

Date

*I declare, under penalty of perjury, that this claim is based on all information of which I have knowledge.*

Preparer's Signature, Address, Phone and ID No.

**To claim this credit, you must file an official Department of Treasury form or a Treasury-approved computer-prepared substitute form. Attach this completed form behind your MI-1040.**

## MICHIGAN COLLEGE TUITION AND FEES CREDIT GENERAL INFORMATION

A nonrefundable Michigan income tax credit for college tuition and uniformly-required fees paid on behalf of a student is available for 1997. Uniformly-required fees are those fees which are paid by all students attending the named college or university.

To claim this credit, a taxpayer must be a permanent resident of Michigan at the time the tuition and fees were paid, have adjusted gross income of \$200,000 or less, and file a *Michigan Income Tax Return* (form MI-1040).

The student must attend a Michigan institution of higher education which certifies that tuition will not increase in the ensuing academic year by the preceding year's rate of inflation. See the list below. If your school is not listed, you may not claim the credit.

The amount of the credit is limited to 4 percent of tuition and fees paid per student. The credit cannot exceed \$250 for each student in each tax year and can only be taken for 4 years per student.

Students attending an institution providing programs solely for sectarian instruction or religious worship are not eligible for the credit.

When computing the credit remember:

- The student must be working on an undergraduate degree or certificate.
- Use the amount of tuition and fees actually paid by the claimant during the tax year. Tuition and fees paid by student loan funds are eligible for the credit. Do not include the amount covered by MET contracts, scholarships, grants, etc.
- The cost of books, room and board, transportation, etc. are not considered tuition and fees paid and therefore cannot be used in the computation.
- The credit cannot exceed \$250 per student, even if two or more individuals have contributed to one student's education.
- Amounts paid into (or under) a MET contract do not qualify as tuition paid.

Treasury may request proof of tuition and fees paid. Failure to attach your *Schedule CT* to your MI-1040 can delay processing of your return.

### MICHIGAN COLLEGE AND UNIVERSITY CODE LIST

Approved colleges and universities are listed alphabetically with code numbers to the left of the name.

0210	Alma College	0520	Grand Rapids Community College	0592	Northwestern Michigan Comm. College
0220	Aquinas College	0015	Grand Valley State University	0380	Northwood University
0504	Bay De Noc Community College	0305	Great Lakes Jr. College of Business - Midland	0612	Oakland Community College
0001	Central Michigan University	0310	Hillsdale College	0385	Olivet College
0240	Cleary College	0532	Jackson Community College	0390	Reformed Bible College
0245	Concordia College	0335	Kendall College of Art & Design	0045	Saginaw Valley State University
	Davenport College	0020	Lake Superior State University	0616	Schoolcraft Community College
	0255 Main Campus	0568	Mid-Michigan Community College	0405	Spring Arbor College
	0256 Kalamazoo Campus	0025	Michigan State University	0060	University of Michigan - Ann Arbor
	0257 Lansing Campus	0030	Michigan Technological University	0050	University of Michigan - Dearborn
	0258 Battle Creek Campus	0580	Mott Community College	0632	Washtenaw Community College
0508	Delta Community College	0588	North Central Michigan College	0636	Wayne County Community College
	Detroit College of Business	0035	Northern Michigan University	0065	Wayne State University
	0260 Dearborn - Main Campus			0425	William Tyndale College
	0265 Flint				
	0270 Warren				